

ABSTRACT OF THE DISCLSOURE

In a method of working a recessed portion 2 in a headrest stay 32 which is provided in the stay portion 32 of the headrest stay 3 formed of a pipe, a recess 2' is preformed by pressing against the stay portion 32 an outer peripheral portion 4a of a first punch roller 4 for preforming having a rounded portion 47 on the outer peripheral portion 4a in a side view. Subsequently, an outer peripheral portion 7a of a second punch roller 7 on the outer periphery portion 7a of which a punch portion for final forming has been formed is directed toward and pressed against the recess 2', so as to form a recessed portion 2.